

Retail Sales Tax Rates

General

Revised
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Ontario retail sales tax is often referred to as the "7%" tax". There are, in fact, four retail sales tax rates:

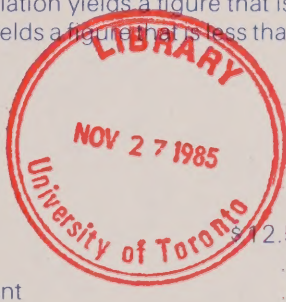
TAX RATE

Tax Rate Rates apply as follows:

- 5%
 - transient accommodation i.e. hotel/motel room accommodation for a period of less than a month
 - American plan or other arrangements where meals and accommodation for a period of less than one month are provided for one price. The 5% rate applies to the total charge.
- 7%
 - all taxable goods other than liquor, beer or wine
 - prepared food products such as snacks and meals
 - telecommunication services i.e. telephone/telegraph services, cable/pay T.V., etc.
 - labour to repair, adjust, install or maintain goods that are taxable
- 10%
 - alcoholic beverages sold through licensed establishments
 - price of admission over \$4.00 per person to a place of amusement such as movie theatre, concert or amusement park
- 12%
 - liquor, beer or wine sold through retail stores (included in purchase price)

Tax must be calculated to the nearest cent. Where the calculation yields a figure that is a ½ cent or more, the tax must be **rounded up** to the next cent. Where the calculation yields a figure that is less than a ½ cent, the tax must be **rounded down** to the next cent.

Examples of rounding at 7% rate:



1. Taxable amount	\$12.50
Tax calculation	.8750
Rounded up to next cent	.88
2. Taxable amount	17.05
Tax calculation	1.1935
Rounded down to next cent	1.19

For your convenience, a 7% retail sales tax schedule is reproduced on the back of this guide.

NOTE: A 7% tax schedule card to keep at your cash register is available from your Retail Sales Tax Office. Just phone or write for one.

Retail Sales Tax Offices are listed in the "Blue Pages" of your telephone directory.

Retail Sales Tax Schedule at 7%

Amount \$ \$	Tax \$	Amount \$ \$	Tax \$	Amount \$ \$	Tax \$	Amount \$ \$	Tax \$	Amount \$ \$	Tax \$
21	.01	10.79 to 10.92	.76	21.50 to 21.64	1.51	32.22 to 32.35	2.26	42.93 to 43.07	3.01
22 to .35	.02	10.93 — 11.07	.77	21.65 — 21.78	1.52	32.36 — 32.49	2.27	43.08 — 43.21	3.02
.36 — .49	.03	11.08 — 11.21	.78	21.79 — 21.92	1.53	32.50 — 32.64	2.28	43.22 — 43.35	3.03
.50 — .64	.04	11.22 — 11.35	.79	21.93 — 22.07	1.54	32.65 — 32.78	2.29	43.36 — 43.49	3.04
.65 — .78	.05	11.36 — 11.49	.80	22.08 — 22.21	1.55	32.79 — 32.92	2.30	43.50 — 43.64	3.05
.79 — .92	.06	11.50 — 11.64	.81	22.22 — 22.35	1.56	32.93 — 33.07	2.31	43.65 — 43.78	3.06
.93 — 1.07	.07	11.65 — 11.78	.82	22.36 — 22.49	1.57	33.08 — 33.21	2.32	43.79 — 43.92	3.07
1.08 — 1.21	.08	11.79 — 11.92	.83	22.50 — 22.64	1.58	33.22 — 33.35	2.33	43.93 — 44.07	3.08
1.22 — 1.35	.09	11.93 — 12.07	.84	22.65 — 22.78	1.59	33.36 — 33.49	2.34	44.08 — 44.21	3.09
1.36 — 1.49	.10	12.08 — 12.21	.85	22.79 — 22.92	1.60	33.50 — 33.64	2.35	44.22 — 44.35	3.10
1.50 — 1.64	.11	12.22 — 12.35	.86	22.93 — 23.07	1.61	33.65 — 33.78	2.36	44.36 — 44.49	3.11
1.65 — 1.78	.12	12.36 — 12.49	.87	23.08 — 23.21	1.62	33.79 — 33.92	2.37	44.50 — 44.64	3.12
1.79 — 1.92	.13	12.50 — 12.64	.88	23.22 — 23.35	1.63	33.93 — 34.07	2.38	44.65 — 44.78	3.13
1.93 — 2.07	.14	12.65 — 12.78	.89	23.36 — 23.49	1.64	34.08 — 34.21	2.39	44.79 — 44.92	3.14
2.08 — 2.21	.15	12.79 — 12.92	.90	23.50 — 23.64	1.65	34.22 — 34.35	2.40	44.93 — 45.07	3.15
2.22 — 2.35	.16	12.93 — 13.07	.91	23.65 — 23.78	1.66	34.36 — 34.49	2.41	45.08 — 45.21	3.16
2.36 — 2.49	.17	13.08 — 13.21	.92	23.79 — 23.92	1.67	34.50 — 34.64	2.42	45.22 — 45.35	3.17
2.50 — 2.64	.18	13.22 — 13.35	.93	23.93 — 24.07	1.68	34.65 — 34.78	2.43	45.36 — 45.49	3.18
2.65 — 2.78	.19	13.36 — 13.49	.94	24.08 — 24.21	1.69	34.79 — 34.92	2.44	45.50 — 45.64	3.19
2.79 — 2.92	.20	13.50 — 13.64	.95	24.22 — 24.35	1.70	34.93 — 35.07	2.45	45.65 — 45.78	3.20
2.93 — 3.07	.21	13.65 — 13.78	.96	24.36 — 24.49	1.71	35.08 — 35.21	2.46	45.79 — 45.92	3.21
3.08 — 3.21	.22	13.79 — 13.92	.97	24.50 — 24.64	1.72	35.22 — 35.35	2.47	45.93 — 46.07	3.22
3.22 — 3.35	.23	13.93 — 14.07	.98	24.65 — 24.78	1.73	35.36 — 35.49	2.48	46.08 — 46.21	3.23
3.36 — 3.49	.24	14.08 — 14.21	.99	24.79 — 24.92	1.74	35.50 — 35.64	2.49	46.22 — 46.35	3.24
3.50 — 3.64	.25	14.22 — 14.35	1.00	24.93 — 25.07	1.75	35.65 — 35.78	2.50	46.36 — 46.49	3.25
3.65 — 3.78	.26	14.36 — 14.49	1.01	25.08 — 25.21	1.76	35.79 — 35.92	2.51	46.50 — 46.64	3.26
3.79 — 3.92	.27	14.50 — 14.64	1.02	25.22 — 25.35	1.77	35.93 — 36.07	2.52	46.65 — 46.78	3.27
3.93 — 4.07	.28	14.65 — 14.78	1.03	25.36 — 25.49	1.78	36.08 — 36.21	2.53	46.79 — 46.92	3.28
4.08 — 4.21	.29	14.79 — 14.92	1.04	25.50 — 25.64	1.79	36.22 — 36.35	2.54	46.93 — 47.07	3.29
4.22 — 4.35	.30	14.93 — 15.07	1.05	25.65 — 25.78	1.80	36.36 — 36.49	2.55	47.08 — 47.21	3.30
4.36 — 4.49	.31	15.08 — 15.21	1.06	25.79 — 25.92	1.81	36.50 — 36.64	2.56	47.22 — 47.35	3.31
4.50 — 4.64	.32	15.22 — 15.35	1.07	25.93 — 26.07	1.82	36.65 — 36.78	2.57	47.36 — 47.49	3.32
4.65 — 4.78	.33	15.36 — 15.49	1.08	26.08 — 26.21	1.83	36.79 — 36.92	2.58	47.50 — 47.64	3.33
4.79 — 4.92	.34	15.50 — 15.64	1.09	26.22 — 26.35	1.84	36.93 — 37.07	2.59	47.65 — 47.78	3.34
4.93 — 5.07	.35	15.65 — 15.78	1.10	26.36 — 26.49	1.85	37.08 — 37.21	2.60	47.79 — 47.92	3.35
5.08 — 5.21	.36	15.79 — 15.92	1.11	26.50 — 26.64	1.86	37.22 — 37.35	2.61	47.93 — 48.07	3.36
5.22 — 5.35	.37	15.93 — 16.07	1.12	26.65 — 26.78	1.87	37.36 — 37.49	2.62	48.08 — 48.21	3.37
5.36 — 5.49	.38	16.08 — 16.21	1.13	26.79 — 26.92	1.88	37.50 — 37.64	2.63	48.22 — 48.35	3.38
5.50 — 5.64	.39	16.22 — 16.35	1.14	26.93 — 27.07	1.89	37.65 — 37.78	2.64	48.36 — 48.49	3.39
5.65 — 5.78	.40	16.36 — 16.49	1.15	27.08 — 27.21	1.90	37.79 — 37.92	2.65	48.50 — 48.64	3.40
5.79 — 5.92	.41	16.50 — 16.64	1.16	27.22 — 27.35	1.91	37.93 — 38.07	2.66	48.65 — 48.78	3.41
5.93 — 6.07	.42	16.65 — 16.78	1.17	27.36 — 27.49	1.92	38.08 — 38.21	2.67	48.79 — 48.92	3.42
6.08 — 6.21	.43	16.79 — 16.92	1.18	27.50 — 27.64	1.93	38.22 — 38.35	2.68	48.93 — 49.07	3.43
6.22 — 6.35	.44	16.93 — 17.07	1.19	27.65 — 27.78	1.94	38.36 — 38.49	2.69	49.08 — 49.21	3.44
6.36 — 6.49	.45	17.08 — 17.21	1.20	27.79 — 27.92	1.95	38.50 — 38.64	2.70	49.22 — 49.35	3.45
6.50 — 6.64	.46	17.22 — 17.35	1.21	27.93 — 28.07	1.96	38.65 — 38.78	2.71	49.36 — 49.49	3.46
6.65 — 6.78	.47	17.36 — 17.49	1.22	28.08 — 28.21	1.97	38.79 — 38.92	2.72	49.50 — 49.64	3.47
6.79 — 6.92	.48	17.50 — 17.64	1.23	28.22 — 28.35	1.98	38.93 — 39.07	2.73	49.65 — 49.78	3.48
6.93 — 7.07	.49	17.65 — 17.78	1.24	28.36 — 28.49	1.99	39.08 — 39.21	2.74	49.79 — 49.92	3.49
7.08 — 7.21	.50	17.79 — 17.92	1.25	28.50 — 28.64	2.00	39.22 — 39.35	2.75	49.93 — 50.07	3.50
7.22 — 7.35	.51	17.93 — 18.07	1.26	28.65 — 28.78	2.01	39.36 — 39.49	2.76	100.00 —	7.00
7.36 — 7.49	.52	18.08 — 18.21	1.27	28.79 — 28.92	2.02	39.50 — 39.64	2.77	200.00 —	14.00
7.50 — 7.64	.53	18.22 — 18.35	1.28	28.93 — 29.07	2.03	39.65 — 39.78	2.78	300.00 —	21.00
7.65 — 7.78	.54	18.36 — 18.49	1.29	29.08 — 29.21	2.04	39.79 — 39.92	2.79	400.00 —	28.00
7.79 — 7.92	.55	18.50 — 18.64	1.30	29.22 — 29.35	2.05	39.93 — 40.07	2.80	500.00 —	35.00
7.93 — 8.07	.56	18.65 — 18.78	1.31	29.36 — 29.49	2.06	40.08 — 40.21	2.81	Use these computations in calculating larger amounts For Example: Sale \$159.57 Tax on \$100.00 = \$ 7.00 50.00 = 3.50 9.57 = .67 \$11.17	
8.08 — 8.21	.57	18.79 — 18.92	1.32	29.50 — 29.64	2.07	40.22 — 40.35	2.82		
8.22 — 8.35	.58	18.93 — 19.07	1.33	29.65 — 29.78	2.08	40.36 — 40.49	2.83		
8.36 — 8.49	.59	19.08 — 19.21	1.34	29.79 — 29.92	2.09	40.50 — 40.64	2.84		
8.50 — 8.64	.60	19.22 — 19.35	1.35	29.93 — 30.07	2.10	40.65 — 40.78	2.85		
8.65 — 8.78	.61	19.36 — 19.49	1.36	30.08 — 30.21	2.11	40.79 — 40.92	2.86		
8.79 — 8.92	.62	19.50 — 19.64	1.37	30.22 — 30.35	2.12	40.93 — 41.07	2.87		
8.93 — 9.07	.63	19.65 — 19.78	1.38	30.36 — 30.49	2.13	41.08 — 41.21	2.88		
9.08 — 9.21	.64	19.79 — 19.92	1.39	30.50 — 30.64	2.14	41.22 — 41.35	2.89		
9.22 — 9.35	.65	19.93 — 20.07	1.40	30.65 — 30.78	2.15	41.36 — 41.49	2.90		
9.36 — 9.49	.66	20.08 — 20.21	1.41	30.79 — 30.92	2.16	41.50 — 41.64	2.91		
9.50 — 9.64	.67	20.22 — 20.35	1.42	30.93 — 31.07	2.17	41.65 — 41.78	2.92		
9.65 — 9.78	.68	20.36 — 20.49	1.43	31.08 — 31.21	2.18	41.79 — 41.92	2.93		
9.79 — 9.92	.69	20.50 — 20.64	1.44	31.22 — 31.35	2.19	41.93 — 42.07	2.94		
9.93 — 10.07	.70	20.65 — 20.78	1.45	31.36 — 31.49	2.20	42.08 — 42.21	2.95		
10.08 — 10.21	.71	20.79 — 20.92	1.46	31.50 — 31.64	2.21	42.22 — 42.35	2.96		
10.22 — 10.35	.72	20.93 — 21.07	1.47	31.65 — 31.78	2.22	42.36 — 42.49	2.97		
10.36 — 10.49	.73	21.08 — 21.21	1.48	31.79 — 31.92	2.23	42.50 — 42.64	2.98		
10.50 — 10.64	.74	21.22 — 21.35	1.49	31.93 — 32.07	2.24	42.65 — 42.78	2.99		
10.65 — 10.78	.75	21.36 — 21.49	1.50	32.08 — 32.21	2.25	42.79 — 42.92	3.00		

Pour obtenir cette publication en français, veuillez communiquer avec votre bureau régional de la Taxe de vente au détail.